

the form. Then, see *Form 1040EZ filers* next to determine the amounts to enter on lines 2 and 4 of Form 1040X.

Form 1040EZ filers. Did someone claim you as a dependent on their return? (On your 2005 Form 1040EZ, one or both boxes on line 5 will be checked. On your 2004 or earlier Form 1040EZ, the "Yes" box on line 5 will be checked.)

- ☐ **Yes.** On Form 1040X, line 2, enter the amount from line E of the worksheet on the back of Form 1040EZ. On Form 1040X, line 4, enter -0- (or the amount from line F of the 1040EZ worksheet if married filing jointly).
- ☐ **No.** Use the following chart to find the amounts to enter on lines 2 and 4.

IF you are amending your...	AND your filing status is...	THEN enter on Form 1040X,	
		line 2...	line 4...
2005 return	Single Married filing jointly	\$ 5,000 10,000	\$3,200 6,400
2004 return	Single Married filing jointly	\$4,850 9,700	\$3,100 6,200
2003 return	Single Married filing jointly	\$4,750 9,500	\$3,050 6,100
2002 return	Single Married filing jointly	\$4,700 7,850	\$3,000 6,000

Line 5

The amount in any column of line 5 may be negative.

Example. Margaret Coffey showed \$0 taxable income on her original return, even though she actually had a loss of \$1,000. She later discovered she had additional income of \$2,000. Her Form 1040X, line 5, would show (\$1,000) in column A, \$2,000 in column B, and \$1,000 in column C. If she failed to take into account the loss she actually had on her original return, she would report \$2,000 in column C and possibly overstate her tax liability.

Tax Liability

Line 6

Enter your income tax before subtracting any credits. Figure the tax on the taxable income reported on line 5, column C. Attach the appropriate schedule or form(s). Include on line 6 any additional taxes from Form 4972, Tax on Lump-Sum Distributions, and any recapture of education credits. Also include on line 6 any alternative minimum tax.

Indicate the method you used to figure the tax shown in column C. For example:

IF you used...	THEN enter on Form 1040X, line 6...
The Tax Tables	Table
The Tax Rate Schedules (for 2002–2004)	TRS
Schedule D (Form 1040)	Sch. D
Schedule J (Form 1040)	Sch. J
The Capital Gain Tax Worksheet	CGTW
The Qualified Dividends and Capital Gain Tax Worksheet (for 2003–2005)	QDCGTW
The Tax Computation Worksheet (for 2004–2005)	TCW

Line 7

Enter your total credits, such as:

- Credit for child and dependent care expenses.

- Credit for the elderly or the disabled.
- Education credits.
- Retirement savings contributions credit.
- Child tax credit.
- Adoption credit.
- Credit for prior year minimum tax.

Do not include credits from Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains, Form 4136, Credit for Federal Tax Paid on Fuels, and Form 8885, Health Coverage Tax Credit (formerly Health Insurance Credit For Eligible Recipients). Instead, use line 15 for these credits.

To find the corresponding lines on the return you are amending, use the chart on page 6 for the appropriate year.

Line 9

Include other taxes such as:

- Self-employment tax.
- Additional tax on IRAs, other qualified retirement plans, etc.
- Advance earned income credit payments.
- Recapture taxes (for example, recapture of investment credit or low-income housing credit).
- Tax from Form 4970, Tax on Accumulation of Distribution of Trusts.
- Household employment taxes. If you are changing these taxes, attach Schedule H (Form 1040) and enter in Part II of Form 1040X the date the error was discovered. If you are changing the wages paid to an employee for whom you filed Form W-2, you must also file Form W-2c, Corrected Wage and Tax Statement, and Form W-3c, Transmittal of Corrected Wage and Tax Statements.

To find the corresponding lines on the return you are amending, use the chart on page 6 for the appropriate year.

Payments

Lines 11 Through 16

To find the corresponding lines on the return you are amending, use the chart on page 6 for the appropriate year.

Line 11. If you are changing these amounts, attach to the front of Form 1040X a copy of all additional or corrected Forms W-2 or 1099-R you received after you filed your original return. Enter in column B any additional amounts shown on these forms as *Federal income tax withheld*.

Line 12. Enter the estimated tax payments you claimed on your original return. If you filed Form 1040-C, U.S. Departing Alien Income Tax Return, include the amount you paid as the balance due with that return.

Line 13. If you are amending your return to claim the earned income credit (EIC) and you have a qualifying child, attach Schedule EIC (Form 1040A or 1040).



CAUTION If your EIC was reduced or disallowed for a tax year after 1996, see the Instructions for Form 8862, Information To Claim Earned Income Credit After Disallowance, to find out if you must also file that form to claim the credit.

Line 14. If you are amending your return to claim the additional child tax credit, attach Form 8812.

Line 15. If you are amending your return to claim a credit on this line, attach Copy B of Form 2439, Form 4136, or Form 8885.

Line 16. Enter any amount paid with Forms 4868 or 2350 (or Form 2688 for years 2004 or earlier). Also include any amount paid with a credit card used to get an extension of time to file. But do not include the convenience fee you were charged. Also include any amount paid by electronic funds withdrawal.

Line 17

Enter the amount of tax you paid from the "Amount you owe" line on your original return. Also, include any additional tax that may have resulted if your original return was changed or examined. Do not include payments of interest or penalties.